

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.	:	08-13555 (JMP)
Debtors.	:	(Jointly Administered)
	:	

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**SUMMARY STATEMENT FOR FIFTH INTERIM FEE APPLICATION OF  
SUTHERLAND ASBILL & BRENNAN LLP AS SPECIAL COUNSEL  
FOR DEBTORS FOR COMPENSATION FOR  
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF  
ACTUAL AND NECESSARY OUT-OF-POCKET EXPENSES INCURRED**

**FIFTH INTERIM APPLICATION**

Name of Applicant:	Sutherland Asbill & Brennan LLP
Time Period:	June 1, 2011 through September 30, 2011
Role in the Case:	Special Tax Counsel to the Debtors
Current Application:	Total Fees Requested: \$ 96,002.00 Total Expenses Requested: \$ 202.90
Prior Applications:	First Interim Application, August 13, 2010 Second Interim Application, December 14, 2010 Third Interim Application, May 31, 2011 Fourth Interim Application, August 15, 2011

**Professional Hours Billed During Interim Fee Period**

**Partners and Of Counsel**

<u>Timekeeper</u>	<u>Admission Date</u>	<u>Position</u>	<u>Total Hours Billed</u>	<u>Hourly Rate</u>	<u>Total Amount Billed</u>
Byrne, Thomas	1981	Partner	12.4	480	5,952.00
Fenichel, Eric	1986	Partner	1.5	660	990.00
Libin, Jerome B.	1961	Partner	24.3	800	19,440.00
Simonetti, Marc	2001	Partner	51.5	500	25,750.00
Tresh, Eric	1995	Partner	3.8	580	2,204.00
TOTAL:			93.5		\$ 54,336.00

**Associates**

<u>Timekeeper</u>	<u>Admission Date</u>	<u>Position</u>	<u>Total Hours Billed</u>	<u>Hourly Rate</u>	<u>Total Amount Billed</u>
Appleby, Andrew	2008	Associate	53.5	300	16,050.00
Booth, Scott	2010	Associate	67.4	280	18,872.00
Fersko, Seth	2010	Associate	28.1	240	6,744.00
TOTAL:			149.0		\$ 41,666.00

**Summary of Professionals**

<u>Professional Title</u>	<u>Blended Rate</u>	<u>Hours Billed</u>	<u>Total Compensation</u>
Partners and Of Counsel	\$ 581	93.5	\$ 54,336.00
Associates	279	149.0	41,666.00
TOTAL:	\$ 396	242.5	\$ 96,002.00

**Professional Services Rendered by Project Category During Interim Fee Period**

Client Number	Matter Number	Project Category	Hours Billed	Amount
29779	0003	Tax	38.2	26,382.00
29779	0013	Tax	164.1	56,522.00
29779	0016	Tax	40.2	13,098.00
TOTAL:			242.5	\$ 96,002.00

**Project Detail**

Matter Number and Name	Project Category	Attorney Name	Total Hours	Amount
29779-0003 - General	Tax	J. Libin	24.3	19,440.00
		T. Byrne	12.4	5,952.00
		E. Fenichel	1.5	990.00
2779-0013 – New York City Audit Matter	Tax	M. Simonetti	43.2	21,600.00
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29779-0016 – New York Real Property Transfer Tax	Tax	M. Simonetti	8.3	4,150.00
		S. Fersko	28.1	6,744.00
		E. Tresh	3.8	2,204.00
TOTAL:			242.5	\$ 96,002.00

**Out-of-Pocket Expenses Incurred During Interim Fee Period**

Travel: Ground Transportation	5/18/11 – M. Simonetti Cab Fare to meeting at Lehman Brothers (\$22.70) 6/21/11 – M. Simonetti – Parking at Lehman Brothers for Meeting (\$23.00) 6/28/11 – M. Simonetti – Parking at Lehman Brothers for Meeting (\$23.00)	\$ 68.70
Photocopies: (1,342 pages)		<u>134.20</u>
TOTAL:		\$ 202.90

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Debtors.	:	(Jointly Administered)
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**FIFTH INTERIM FEE APPLICATION OF SUTHERLAND ASBILL & BRENNAN  
LLP, AS A SECTION 327(e) PROFESSIONAL, FOR ALLOWANCE OF  
COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT  
OF ACTUAL AND NECESSARY EXPENSES INCURRED DURING THE  
PERIOD FROM JUNE 1, 2011 THROUGH SEPTEMBER 30, 2011**

Sutherland Asbill & Brennan LLP ("Sutherland"), special tax counsel to Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases (collectively, the "Debtors"), files its Fifth Interim Fee Application (the "Application") pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), seeking compensation for professional services rendered and the reimbursement of actual and necessary expenses incurred in connection with its representation of the Debtors during the period from June 1, 2011 through September 30, 2011 (the "Compensation Period"). In support of its Application, Sutherland respectfully states the following:

**JURISDICTION**

1. This Court has jurisdiction to consider the Application pursuant to 28 U.S.C. sections 157 and 1334. Consideration of the Application is a core proceeding pursuant to 28 U.S.C. section 157(b)(2). Venue of this case is proper in this district pursuant to 28 U.S.C.

sections 1408 and 1409. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code.

### **GENERAL BACKGROUND**

2. Commencing on September 15, 2008 and periodically thereafter (as applicable, the “Commencement Date”), LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

4. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 (“SIPA”) with respect to Lehman Brothers Inc. (“LBI”). A trustee appointed under SIPA is administering LBI’s estate.

5. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner (the “Examiner”) in the above-referenced chapter 11 cases and, by order dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner.

6. On May 26, 2009, the Court appointed a fee committee (“Fee Committee”) and approved a fee protocol (“Fee Protocol”) in the above-referenced chapter 11 cases. [Docket No. 3651].

7. Additional information regarding the Debtors' businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

### **RETENTION OF SUTHERLAND**

8. Sutherland began performing legal services on behalf of the Debtors as an Ordinary Course Professional pursuant to this Court's *Order Pursuant to Sections 105(a), 327, 328, and 330 of the Bankruptcy Code Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business*, (the "OCP Order"), dated November 5, 2008 [Docket No. 1394]. In accordance with the procedures set forth in the OCP Order, Sutherland's retention became effective as of July 11, 2009. [Docket No. 4259].

9. On April 23, 2010, the Debtors submitted to this Court an *Application of the Debtors Pursuant to Section 327(a) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Sutherland Asbill & Brennan LLP as Special Tax Counsel*, Nunc Pro Tunc to April 1, 2010. On May 6, 2010, this Court entered an order granting the Debtors' application. [Docket No. 8864].

### **SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED**

10. Sutherland has prepared this Application in accordance with the *Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases*, adopted by the Court on April 19, 1995 (the "Local Guidelines"); the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. section 330*, adopted on January 30, 1996 (the "UST

Guidelines"); the *Fourth Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* (the "Interim Compensation Order") [Docket No. 14968]; and this Court's *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], as amended on April 14, 2011 [Docket No. 14969] (the "Fee Protocol Order," and together with the Local Guidelines, the UST Guidelines, and the Interim Compensation Order, the "Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with the Guidelines is annexed hereto as Exhibit A.

11. During the Compensation Period, Sutherland professionals expended a total of 242.5 hours rendering services to the Debtors. Sutherland seeks the allowance of compensation for such services in the amount of \$96,002.00 (of which \$53,400.00 has been paid), and the approval of its reimbursement of actual and necessary expenses incurred in connection with such services in the amount of \$202.90 (of which \$173.90 has been paid).

12. Except as noted in paragraph 11, during the Compensation Period Sutherland has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between Sutherland and any other person for the sharing of compensation to be received for services rendered in these cases.

13. Sutherland's fees in these cases are billed in accordance with its billing rates and procedures as agreed upon with the Debtors and as in effect during the Compensation Period. The rates charged by Sutherland for the services rendered in these chapter 11 cases do not (and will not) exceed the rates Sutherland customarily charges for services rendered in comparable non-bankruptcy matters. Such fees, which resulted in a voluntary discount of \$10,784 from



Sutherland's standard hourly charges during the Compensation Period, are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in a competitive national legal market.

14. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth: (a) a list of all Sutherland professionals who have performed services in these chapter 11 cases during the Compensation Period; (b) the capacities in which each such individual is employed by Sutherland; (c) the agreed-upon hourly rate charged by Sutherland for services performed by each such individual; (d) the total amount of time spent by each such individual on behalf of the Debtors during the Compensation Period; (e) the total amount billed for such time; and (f) the year in which each professional was first admitted to the bar.

15. Annexed hereto as Exhibit C is a schedule specifying the categories of expenses for which Sutherland is seeking reimbursement and the total amount of reimbursement requested for each such category.

16 Pursuant to the UST Guidelines, annexed hereto as Exhibit D is a summary by project category of the services performed by Sutherland during the Compensation Period.

17. Sutherland has attempted to include in this Application all of its time and expenses relating to the Compensation Period. Sutherland reserves the right to request in a future application any additional time charges and expense amounts relating to services rendered during the Compensation Period that are not reflected in this Application.

18. Sutherland maintains computerized records of the time spent by all Sutherland professionals in connection with its representation of the Debtors. Subject to redaction for attorney-client privilege where necessary to protect the Debtors and their estates, a reformatted version of such computerized records for the Compensation Period is annexed hereto as Exhibit

E. A detailed explanation of Sutherland's disbursements for the Compensation Period is annexed hereto as Exhibit F.

**SERVICES RENDERED BY SUTHERLAND**

19. A summary description of the services rendered by Sutherland during the Compensation Period is set forth below:

**A. Bankruptcy Tax Issues**

20. Sutherland provided analysis and advice with respect to certain unsettled issues relating to the separate tax liability of LBHI and LBI in the bankruptcy context.

**B. New York City Tax Matters**

21. Sutherland continued to advise LBHI with respect to its New York City tax audit matter. This matter is still pending.

**C. Other Tax Advice**

22. Sutherland advised LBHI on certain New York real property transfer tax issues.

**ALLOWANCE OF COMPENSATION**

23. Section 331 of the Bankruptcy Code authorizes the bankruptcy court to allow the payment to section 327 professionals of "such compensation for services rendered...or reimbursement for expenses incurred...as is provided in section 330...."

24. Section 330(a)(1) of the Bankruptcy Code authorizes the payment of reasonable compensation to a section 327 professional for "actual, necessary services rendered" and reimbursement for "actual, necessary expenses."

25. Section 330(a)(3) of the Bankruptcy Code provides that in determining the amount of reasonable compensation to be awarded, the bankruptcy court should consider the

nature, extent and value of the services rendered to the estate, taking into account all relevant factors, including:

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the services was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. section 330(a)(3)(A)-(F).

26. As discussed further below, Sutherland believes that its services were necessary and beneficial to the Debtors and that its request for compensation is reasonable.

**(A) Time spent on services rendered**

27. During the Compensation Period, Sutherland partners, of counsel and associates spent a total of 242.5 hours providing the professional services requested by the Debtors. Exhibits B and D attached hereto show the time in summary form and by project category, respectively. In order to avoid any duplication of effort, Sutherland coordinated regularly with the LBHI tax team in providing its services.

**(B) Rates charged**

28. During the Compensation Period, Sutherland's agreed-upon hourly billing rates ranged from \$480 to \$800 for partners, and from \$240 to \$300 for associates. Total fees billed for the Compensation Period were \$96,002.00. Based on the total number of hours recorded, the overall blended hourly rate for all time expended was \$396. No rate increases were implemented during the Compensation Period.

29. The amounts charged by Sutherland for the particular services rendered represent a voluntary discount of \$10,784 from standard hourly rates for the same professionals. The hourly rates agreed upon with the Debtors for these chapter 11 cases are below the standard hourly rates Sutherland would charge for comparable work performed in a non-bankruptcy context.

30. Sutherland carefully monitored and reviewed the time entries of all professionals who worked on these chapter 11 cases during the Compensation Period in order to ensure the integrity of its bills and the reasonableness of its time charges.

**(C) Necessity and benefit of the services**

31. As has been the case since Sutherland was first retained as an Ordinary Course Professional, the specialized services rendered by Sutherland during the Compensation Period have provided the Debtors with a fresh and independent assessment of the strengths and weaknesses of certain tax positions the Debtors must defend in connection with the pending New York City tax audit. Such assessments have enabled the Debtors to determine their ultimate negotiating posture without concern that they have been too close to the transactions to develop an appropriately objective analysis of the situation. Sutherland has also provided effective research and analysis on certain other tax issues.

**(D) Reasonableness of time spent**

32. The time spent by Sutherland professionals during the Compensation Period was reflective of, and commensurate with, the nature, complexity and importance of the matters being handled. The issues raised in the New York City tax audit are technical in nature and involve a substantial amount of money. In order to provide a meaningful, independent analysis of the tax audit issues, it has been necessary for Sutherland to devote a significant amount of time both to reviewing each issue carefully and to determining the issue's appropriate settlement value.

33. Sutherland has considerable experience in handling matters of this type. For that reason, it has been able to fulfill its assignments without an unreasonable expenditure of time, notwithstanding the complexity of the matters it has been asked to review.

**(E) Board certification**

34. There is no special board certification for tax lawyers. All of the Sutherland partners, of counsel and associates who worked on matters for the Debtors during the Compensation Period have been admitted to the bar in one or more jurisdictions.

**(F) Reasonableness of the compensation requested**

35. The Sutherland professionals involved in these chapter 11 cases have achieved a high degree of expertise in the tax field. That has enabled Sutherland to render high quality, efficient and timely service to the Debtors throughout the Compensation Period. Sutherland believes that its request for compensation is reasonable and that comparably skilled practitioners rendering similar services in a non-bankruptcy setting would be compensated at least at the same level, and more likely at a higher level due to the discount Sutherland has afforded the Debtors.

**REIMBURSEMENT OF EXPENSES**

36. For the Compensation Period, Sutherland requests approval for the reimbursement of \$202.90 in actual and necessary expenses incurred on behalf of the Debtors. Exhibit C attached hereto provides a summary of such expenses, and Exhibit F attached hereto sets forth the details relating to such expenses.

37. In accordance with the Fee Protocol, photocopying charges have been limited to 10 cents per page. There were no charges for working meals during the Compensation Period.


38. Sutherland has made reasonable efforts to minimize its disbursements during the Compensation Period. Each of the expenses incurred was considered to be necessary, reasonable and justified under the circumstances.

WHEREFORE, Sutherland respectfully requests that allowance be made to it for \$96,002.00 as reasonable compensation for necessary professional services rendered to the Debtors during the Compensation Period, and that \$202.90 be considered properly reimbursable to it for actual and necessary expenses incurring during the Compensation Period, and further requests such other relief as this Court may deem just and proper.

December 14, 2011

SUTHERLAND ASBILL & BRENNAN LLP

By:

  
Jerome B. Libin

1275 Pennsylvania Ave., N.W.

Washington, DC 20004

Telephone: 202-383-0145

Facsimile: 202-637-3593

E-mail: [jerome.libin@sutherland.com](mailto:jerome.libin@sutherland.com)

Special Tax Counsel to the Debtors

**EXHIBIT A**

**CERTIFICATION OF JEROME B. LIBIN**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:	:	Chapter 11 Case No.
	:	
LEHMAN BROTHERS HOLDINGS INC., et al.	:	08-13555 (JMP)
	:	
Debtors.	:	(Jointly Administered)
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**CERTIFICATION UNDER GUIDELINES WITH RESPECT TO FIFTH INTERIM  
FEE APPLICATION OF SUTHERLAND ASBILL & BRENNAN LLP AS A  
SECTION 327(e) PROFESSIONAL, FOR ALLOWANCE OF COMPENSATION  
FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL AND  
NECESSARY EXPENSES INCURRED DURING THE PERIOD FROM JUNE 1, 2011  
THROUGH SEPTEMBER 30, 2011**

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I, Jerome B. Libin, hereby certify that:

1. I am a partner with the applicant firm, Sutherland Asbill & Brennan LLP  
("Sutherland"). I submit this certification in accordance with the *Amended Guidelines for Fees  
and Disbursements of Professionals in Southern District of New York Bankruptcy Cases*, adopted  
by the Court on April 19, 1995 (the "Local Guidelines"); the *United States Trustee Guidelines  
for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11*



*U.S.C. section 330*, adopted on January 30, 1996 (the “UST Guidelines”); this Court’s *Fourth Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [Docket No. 14968] (the “Interim Compensation Order”); and this Court’s *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], as amended on April 14, 2011 [Docket No. 14969] (the “Fee Protocol Order,” and together with the Local Guidelines, the UST Guidelines, and the Interim Compensation Order, the “Guidelines”).

2. This certification is made with respect to Sutherland’s application, dated December 14, 2011 (the “Application”), for compensation and reimbursement of expenses for the period from June 1, 2011 through September 30, 2011 (the “Compensation Period”), in accordance with the Guidelines.

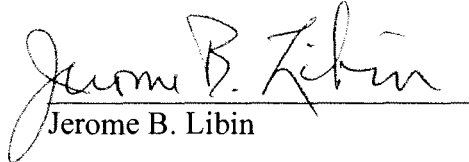
3. With respect to Section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expense reimbursements sought fall within the Guidelines;
- c. the fees and expense reimbursements sought are billed at rates not exceeding those customarily charged by Sutherland and generally accepted by Sutherland’s clients; and
- d. in providing a reimbursable service, Sutherland does not make a profit on that service, whether the service is performed by Sutherland in-house or through a third party.

4. With respect to Section B.2 of the Local Guidelines, I certify that the Notice Parties identified in the Interim Compensation Order were provided with a detailed statement of fees and expenses incurred for each of the months included in the Compensation Period.

5. With respect to section B.3 of the Local Guidelines, I certify that the Notice Parties identified in the Interim Compensation Order are all being provided with a copy of this Application.

December 14, 2011



Jerome B. Libin

SUTHERLAND ASBILL & BRENNAN LLP  
1275 Pennsylvania Ave., N.W.  
Washington, DC 20004  
Telephone: 202-383-0145  
Facsimile: 202-637-3593  
E-mail: [jerome.libin@sutherland.com](mailto:jerome.libin@sutherland.com)

Special Tax Counsel to the Debtors

**EXHIBIT B**

**Professional Hours Billed During Interim Fee Period**

**Partners and Of Counsel**

<u>Timekeeper</u>	<u>Admission Date</u>	<u>Position</u>	<u>Total Hours Billed</u>	<u>Hourly Rate</u>	<u>Total Amount Billed</u>
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**Associates**

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**EXHIBIT C**

**Out-of-Pocket Expenses Incurred During Interim Fee Period**

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**EXHIBIT D**

**Professional Services Rendered by Project Category During Interim Fee Period**

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		S. Fersko	28.1	6,744.00
		E. Tresh	3.8	2,204.00
	TOTAL:		242.5	\$ 96,002.00

## EXHIBIT E-1

Sutherland Fee Spreadsheet for Invoice No. 613380 for Matter 29779-0003							
Invoice No.	Matter Number	Date	Code	Name	Hours	Amount	Description
613380	29779-0003	6/3/2011	1800	JB LIBIN	0.5	\$400.00	Telephone conference and reviewing of
Dated:							redacted invoices per J. Ciongoli request.
August 2, 2011							
				BILLED TOTALS:	0.5	\$400.00	
Sutherland				LESS 20% HOLDBACK		-\$80.00	
Fees for						\$320.00	
June 2011							

[illegible]

29779-0013	6/27/2011	1800	AD APPLEBY	8.6	\$2,580.00	Research NYC unincorporated business tax law addressing [REDACTED]
						[REDACTED]
						in NYC and NYS tax law (5.0); draft powerpoint illustrating UBT [REDACTED]
						(2.7); discuss distinctions with M. Simonetti (0.9).
29779-0013	6/27/2011	1800	MA SIMONETTI	1.8	\$900.00	Review and analyze NYC treatment of [REDACTED] transactions.
29779-0013	6/28/2011	1800	MA SIMONETTI	2	\$1,000.00	Preparation for meeting with J. Ciongoli and tax team on NYC (.8); meeting with J. Ciongoli and tax team on the NYC settlement discussions (1.2).
29779-0013	6/29/2011	1800	MA SIMONETTI	2.5	\$1,250.00	Reviewing NYC research on [REDACTED] (.8); review research on [REDACTED] (1.1); reviewing NYC differences from NYS (.6).
29779-0013	6/30/2011	1800	MA SIMONETTI	1.4	\$700.00	Discussion with the J. Ciongoli regarding the New York City tax matter.
29779-0013	6/30/2011	1800	MA SIMONETTI	1.1	\$550.00	Review NYC research on [REDACTED].
			BILLED TOTALS:	28.1	\$11,490.00	
			MINUS 20% HOLDBACK		-\$2,298.00	
					\$9,192.00	



Sutherland Fee Spreadsheet for Invoice No. 613380 for Matter No. 29779-0016							
Invoice No.	Matter Number	Date	Code	Name / Invoice Number	Hours	Amount	Description
613380	29779-0016	5/20/2011	1800	ES TRESH	1	\$580.00	Work relative to real property transfer
Dated:							issues; discussion with L. Klang.
August 2, 2011							
	29779-0016	6/2/2011	1800	SA FERSKO	0.5	\$120.00	Researched of TSB-A-90(9)R per M.Simonetti.
Sutherland							
Fees for June	29779-0016	6/2/2011	1800	ES TRESH	0.8	\$464.00	Call regarding Real Property Transfer Tax
2011							Matter.
	29779-0016	6/2/2011	1800	MA SIMONETTI	2.2	\$1,100.00	Call with D. Steinberg, L. Klang regarding
							real property transfer tax matters (1.0);
							Review New York state law related to the real
							property transfer tax (.7); Review the
							research related to the exception to the real
							property transfer tax (.5).
	29779-0016	6/2/2011	1800	SA FERSKO	1.5	\$360.00	Drafted summary of New York City bankruptcy
							exemption from Real Property Transfer Tax.
	29779-0016	6/2/2011	1800	SA FERSKO	2	\$480.00	Draft Memorandum re bankruptcy exemption.
	29779-0016	6/2/2011	1800	SA FERSKO	0.4	\$96.00	Conferred with E.Tresh and M.Simonetti
							regarding follow-up on conference call
							discussion and research on New York City
							bankruptcy exemption from Real Property
							Transfer Tax.
	29779-0016	6/2/2011	1800	SA FERSKO	0.4	\$96.00	Conference call with D.Steinberg and L.Klang
							of Lehman Holdings and E.Tresh and
							M.Simonetti of Sutherland regarding New York
							State bankruptcy exemption from Real Property
							Transfer Tax.
	29779-0016	6/2/2011	1800	SA FERSKO	0.5	\$120.00	Assembled research binder for federal, New
							York State, and New York City bankruptcy
							exemptions exemptions per M.Simonetti.
	29779-0016	6/2/2011	1800	SA FERSKO	2.5	\$600.00	Researched the New York City bankruptcy
							exemption from Real Property Transfer Tax.

	29779-0016	6/6/2011	1800	MA SIMONETTI	1.8	\$900.00	Call with D. Steinberg and L. Klang regarding state real property transfer tax matters
							(.9); Review research related to NYS/NYC real property transfer tax (.9)
	29779-0016	6/7/2011	1800	MA SIMONETTI	1.1	\$550.00	Reviewing real property transfer tax NYS/NYC.
	29779-0016	6/14/2011	1800	SA FERSKO	0.3	\$72.00	Correspondence with M.Simonetti regarding follow-up research on the New York City bankruptcy exemption from Real Property Transfer Tax.
	29779-0016	6/15/2011	1800	SA FERSKO	3.6	\$864.00	Researched pre-Piccadilly case law interpreting Title 19 of New York City Regulation 23-03(j)(8).
	29779-0016	6/15/2011	1800	SA FERSKO	0.3	\$72.00	Conferred with M.Simonetti regarding follow-up research on the New York City bankruptcy exemption from Real Property Transfer Tax.
	29779-0016	6/15/2011	1800	SA FERSKO	3.6	\$864.00	Researched the Bankruptcy listing for the New York City Law and regulations.
	29779-0016	6/16/2011	1800	SA FERSKO	0.5	\$120.00	Drafted summary of research results for E.Tresh.
	29779-0016	6/16/2011	1800	SA FERSKO	1.5	\$360.00	Researched pre-Piccadilly case law interpreting Title 19 of New York City Regulation 23-03(j)(8).
	29779-0016	6/18/2011	1800	SA FERSKO	2.1	\$504.00	Revised summary memorandum based on E. Tresh comments.
	29779-0016	6/18/2011	1800	MA SIMONETTI	1.8	\$900.00	Reviewing the NYC treatment of real property transfer tax matter
	29779-0016	6/18/2011	1800	SA FERSKO	1.4	\$336.00	Drafted summary of research on pre-Piccadilly case law for the New York City bankruptcy

							exemption from Real Property Transfer Tax for E.Tresh.
	29779-0016	6/19/2011	1800	SA FERSKO	1.5	\$360.00	Finalized summary of research on pre-Piccadilly case law for the New York City bankruptcy exemption from Real Property Transfer Tax for E.Tresh.
	29779-0016	6/20/2011	1800	SA FERSKO	1.2	\$288.00	Revised research summary.
	29779-0016	6/20/2011	1800	SA FERSKO	0.5	\$120.00	Conferred with M.Simonetti regarding follow-up research on pre-Piccadilly case law.
	29779-0016	6/20/2011	1800	SA FERSKO	1.6	\$384.00	Researched legislation history for the New York City law.
	29779-0016	6/20/2011	1800	MA SIMONETTI	1.4	\$700.00	Reviewing NYC real property transfer tax issues (.8); communication with client (.6).
	29779-0016	6/20/2011	1800	ES TRESH	1	\$580.00	Review of legal analysis related to New York City and New York State real property transfer issues.
	29779-0016	6/20/2011	1800	ES TRESH	1	\$580.00	Conference call with Lehman Brothers (Linda Klang) regarding New York City and New York State real property transfer issues.
	29779-0016	6/20/2011	1800	SA FERSKO	2.2	\$528.00	Researched various issues for M.Simonetti regarding pre-Piccadilly case law.
				BILLED TOTALS:	40.2	\$13,098.00	
				MINUS 20% HOLDBACK		-\$2,619.60	
						\$10,478.40	

## EXHIBIT E-7

Sutherland Spreadsheet for Invoice No. 616400: Fees for Matter 29779-0003							
Invoice No.	Matter Number	Date	Code	Name	Hours	Amount	Description
616400							
Dated:	29779-0003	7/12/2011	4600	JB LIBIN	0.20	\$160.00	Reviewing draft Stipulation re: Second
August 31, 2011							Interim Fee Application.
Sutherland				TOTAL:		\$160.00	
Fees for July 2011				Minus 20% Holdback		-\$32.00	
						\$128.00	

[illegible]

29779-0013	7/7/2011	1800	AD APPLEBY	2.40	\$720.00	Research NYC tax law addressing [REDACTED] (1.8); analyze distinctions between NYS and NYC tax law addressing [REDACTED] (0.6).
29779-0013	7/7/2011	1800	MA SIMONETTI	1.70	\$850.00	Review outline of the NYC analysis of taxation of financials (.8). Revise NYC analysis outline (.9).
29779-0013	7/7/2011	1800	MA SIMONETTI	0.50	\$250.00	Revise NYC analysis of outline for the characterization of income(.5).
29779-0013	7/15/2011	1800	MA SIMONETTI	3.50	\$1,750.00	Review research related to NYS characterization of income (1.7); revise outline of NYC corporate franchise tax treatment of financials analysis (1.8).
29779-0013	7/18/2011	1800	MA SIMONETTI	1.80	\$900.00	Review research related to [REDACTED] of [REDACTED] for NYC corporations tax (1.8).
29779-0013	7/25/2011	1800	MA SIMONETTI	2.30	\$1,150.00	Review additional research related to the [REDACTED] (1.8); refine the issues to be researched regarding characterization of financial transactions (.5).
29779-0013	7/26/2011	1800	AD APPLEBY	1.30	\$390.00	Call with client to discuss progression of NYC matter (0.4); research NYC tax law addressing [REDACTED] (0.9).
29779-0013	7/26/2011	1800	MA SIMONETTI	2.20	\$1,100.00	Conference call with J. Ciongoli, L. Klang, M. Morgese to discuss status of NYC matter (.5); review NYC legal analysis of [REDACTED] (1.7).

	29779-0013	7/27/2011	1800	MA SIMONETTI	0.80	\$400.00	Research and review analysis of [REDACTED]
							[REDACTED] (.8).
	29779-0013	7/29/2011	1800	AD APPLEBY	1.70	\$510.00	Draft memo analyzing NYC tax position related to the treatment of financial institutions (1.2); research NYC tax law addressing [REDACTED] (0.4); review NYC Form [REDACTED] (0.1).
				<b>TOTAL</b>		\$12,670.00	
				Minus 20% Holdback		-\$2,534.00	
						\$10,136.00	

## EXHIBIT E-11

<b>Sutherland Spreadsheet for Invoice No. 617330 - Matter No. 29779-0003</b>							
<b>Invoice #</b>	<b>Matter Number</b>	<b>Date</b>	<b>Code</b>	<b>Name</b>	<b>Hours</b>	<b>Amount</b>	<b>Description</b>
<b>617330</b>	29779-0003	8/11/2011	4600	JB LIBIN	2.5	\$2,000.00	Review and preparation of Fourth Interim Fee Application.
<b>Dated:</b>							
<b>September 19, 2011</b>	29779-0003	8/12/2011	4600	JB LIBIN	1.5	\$1,200.00	Review and preparation of Fourth Interim Fee Application.
<b>Sutherland Fees</b>							
<b>August 2011</b>	29779-0003	8/19/2011	4600	JB LIBIN	1.4	\$1,120.00	Drafting response to Fee Committee Report re: Third Interim Fee Application.
<b>Matter Name:</b>							
<b>General</b>	29779-0003	8/19/2011	1800	JB LIBIN	0.3	\$240.00	Telephone conference with Darryl Steinberg re: possible State tax issue in pending disposition.
	29779-0003	8/29/2011	4600	JB LIBIN	0.4	\$320.00	Billing - Reviewing Proformas.
				Total Invoice:	6.1	\$4,880.00	
				Less 20% Holdback		-\$976.00	
						<b>\$3,904.00</b>	



Sutherland Spreadsheet for Invoice No. 617330 - Matter No. 29779-0013							
Invoice #	Matter Number	Date	Code	Name	Hours	Amount	Description
617330	29779-0013	8/1/2011	1800	AD APPLEBY	0.3	\$ 90.00	Revising LBHI facts for the NYC analysis
<b>Dated:</b> <b>September 19, 2011</b>	29779-0013	8/4/2011	1800	AD APPLEBY	1.2	\$ 360.00	Draft memo analyzing NYC position regarding the characterization of income from financial products (1.2).
<b>Sutherland Fee for August 2011</b>	29779-0013	8/5/2011	1800	SA BOOTH	1.5	\$ 420.00	Background reading on NYC audit; procedural history of NYC audit, review NYC audit assessment (0.8); background research on [REDACTED] transaction structure (0.7).
<b>Matter Name:</b> <b>New York City Audit</b> <b>Matter</b>	29779-0013	8/8/2011	1800	SA BOOTH	4.1	\$ 1,148.00	Research on [REDACTED] transactions, general treatment of investment income on NYC(2.6). NYC Research on General Corporation Tax (1.5).
	29779-0013	8/9/2011	1800	AD APPLEBY	0.6	\$ 180.00	Research NYC tax law addressing [REDACTED] and [REDACTED] (0.6).
	29779-0013	8/9/2011	1800	SA BOOTH	7.3	\$ 2,044.00	Conference call regarding initial audit issues identified by NYC, and which years to address in the memorandum (.4); review of NYC audit adjustment, review workpapers that identify the adjustments(2.8); research on NYC GCT (3.1); drafting NYC GCT section (1.0).
	29779-0013	8/9/2011	1800	SA BOOTH	1.8	\$ 504.00	Revise NYC GCT law section on [REDACTED] revise memorandum (1.6); draft email to A. Appleby with update regarding status of NYC law analysis and open issues (.2).
	29779-0013	8/10/2011	1800	SA BOOTH	0.9	\$ 252.00	Research NYC GCT [REDACTED] treatment.
	29779-0013	8/10/2011	1800	AD APPLEBY	0.6	\$ 180.00	Research NYC tax law addressing [REDACTED] and [REDACTED] (0.4); draft memo analyzing NYC audit and positions (0.2).

	29779-0013	8/11/2011	1800	AD APPLEBY	0.4	\$ 120.00	Research NYC tax law addressing █████ and █████ (0.4).
	29779-0013	8/11/2011	1800	SA BOOTH	4.5	\$ 1,260.00	Research re NYS and NYC distinctions (2.5); draft analysis section on investment income treatment NYC audit memo (1.2); draft facts section of LBHI █████ transactions (.8).
	29779-0013	8/12/2011	1800	AD APPLEBY	0.4	\$ 120.00	Research NYC tax law addressing █████ and █████ (0.4).
	29779-0013	8/12/2011	1800	SA BOOTH	6.3	\$ 1,764.00	Review NYC Assessment workpapers (3.8); comparing NYC with NYS assessment (2.5).
	29779-0013	8/12/2011	1800	MA SIMONETTI	1.1	\$ 550.00	Reviewing the NYC analysis of the treatment of █████ █████ for financial instruments.
	29779-0013	8/15/2011	1800	MA SIMONETTI	1.8	\$ 900.00	Reviewing the draft memo describing the NYC characterization of income for financial transactions. (1.8)
	29779-0013	8/15/2011	1800	SA BOOTH	3.1	\$ 868.00	Review NYC proof of claim schedules (1.8). Draft memo analyzing NYC audit adjustments from █████ transaction (1.3).
	29779-0013	8/15/2011	1800	AD APPLEBY	0.3	\$ 90.00	Draft memo analyzing NYC position regarding █████ and █████ (0.3).
	29779-0013	8/16/2011	1800	AD APPLEBY	3.2	\$ 960.00	Draft memo analyzing NYC position regarding █████ and █████ (3.2).
	29779-0013	8/17/2011	1800	AD APPLEBY	2.3	\$ 690.00	Draft memo analyzing NYC position regarding █████ and █████ (1.9); research NYC tax law addressing █████ and █████ (0.4).

[illegible]

	29779-0013	8/23/2011	1800	SA BOOTH	1.2	\$ 336.00	Update open issues and questions document to confirm with LBHI and M. Simonetti;(.3); editing NYC audit memo; update open issues/questions to confirm with LBHI with respect to treatment and amount of income classified as investment and ██████████ (5); communicating with M. Simonetti and A. Appleby regarding status of NYC audit memo and outstanding questions to ask LBHI(.4).
	29779-0013	8/29/2011	1800	SA BOOTH	6.2	\$ 1,736.00	Research ██████████ issues (2.0); indirect ██████████ research (2.4); review and edit NYC memo for draft ██████████ facts (1.8).
	29779-0013	8/30/2011	1800	SA BOOTH	2.4	\$ 672.00	Add new ██████████ law and analysis section; research ██████████ in NYC;(.9);review and revise facts, analysis of NYC audit memo (1.2); update outstanding issues (.3) and questions for LBHI to confirm.
	29779-0013	8/30/2011	1800	MA SIMONETTI	1.1	\$ 550.00	Review NYC analysis of the characterization of income (1.1).
				Total Invoice	81.5	\$ 24,052.00	
				Minus 20% Hold Back		\$ (4,810.40)	
						\$ 19,241.60	

## EXHIBIT E-16

Sutherland Fee Spreadsheet for Invoice No. 622210 for Matter No. 29779-0003							
Invoice #	Matter Number	Date	Code	Name	Hours	Amount	Description
622210	29779-0003	9/7/2011	1800	ER FENICHEL	0.3	\$ 198.00	Analyze availability of repo [REDACTED] provisions for tax loss analysis.
<b>Dated:</b>							
<b>November 4, 2011</b>	29779-0003	9/7/2011	1800	TM BYRNE	0.3	\$ 144.00	Review J. Libin & Bruce Brier memos re bankruptcy tax issue re repo
<b>Sutherland</b>							
<b>Fees for</b>	29779-0003	9/8/2011	1800	TM BYRNE	0.5	\$ 240.00	Telephone conference with Bruce Brier re [REDACTED] allocation (.5)
<b>September 2011</b>							
	29779-0003	9/8/2011	1800	TM BYRNE	0.2	\$ 96.00	Continued telephone conference with Bruce Brier re [REDACTED] re repos
	29779-0003	9/8/2011	1800	TM BYRNE	0.5	\$ 240.00	Review notes and draft memo to E. Fenichel re repurchase agreement issue
	29779-0003	9/8/2011	1800	ER FENICHEL	0.8	\$ 528.00	Analyze availability of repo [REDACTED] provisions for tax loss analysis.
	29779-0003	9/9/2011	1800	TM BYRNE	0.5	\$ 240.00	Editing memorandum re repo agreement issues
	29779-0003	9/9/2011	1800	TM BYRNE	0.2	\$ 96.00	Finalize memo to E Fenichel re repo issues
	29779-0003	9/9/2011	1800	ER FENICHEL	0.4	\$ 264.00	Review memo summarizing repo agreement arguments asserted by Weil.
	29779-0003	9/14/2011	1800	TM BYRNE	0.1	\$ 48.00	Call to Bruce Brier re repo issue
	29779-0003	9/15/2011	1800	TM BYRNE	0.5	\$ 240.00	Telephone conference with B. Brier re repo issue
	29779-0003	9/27/2011	1800	TM BYRNE	0.1	\$ 48.00	Telephone conference with J Libin re tax allocation analysis
	29779-0003	9/27/2011	1800	TM BYRNE	0.5	\$ 240.00	Telephone conference with B. Brier, J. Ciongoli, J Libin re tax liability allocation issues



## EXHIBIT E-17

29779-0003	9/27/2011	1800	TM BYRNE	0.9	\$ 432.00	Analysis of parent sub allocation question;
						review of Bankruptcy Code provisions
29779-0003	9/27/2011	1800	JB LIBIN	0.6	\$ 480.00	Telephone conference with J. Ciongoli, B.
						Brier, et al. (Lehman) and T. Byrne
						(Sutherland) re: priority claim issue
						relating to tax liability.
29779-0003	9/27/2011	1800	JB LIBIN	0.4	\$ 320.00	Discussing priority claim issue analysis with
						T. Byrne (Sutherland).
29779-0003	9/27/2011	1800	JB LIBIN	1.5	\$ 1,200.00	Reviewing Authorities re: priority claim
						issue relating to tax liability.
29779-0003	9/28/2011	1800	JB LIBIN	4.6	\$ 3,680.00	Reviewing Authorities relating to priority
						claim issue - Bankruptcy Statutes - Tax
						Regulations - cases.
29779-0003	9/28/2011	1800	JB LIBIN	0.4	\$ 320.00	Discussing priority claim issue with T. Byrne
						(Sutherland).
29779-0003	9/28/2011	1800	TM BYRNE	1	\$ 480.00	Review J. Libin memo re tax allocation reg
						and related analysis
29779-0003	9/28/2011	1800	TM BYRNE	0.4	\$ 192.00	Memo to J. Libin re contribution
29779-0003	9/28/2011	1800	TM BYRNE	0.2	\$ 96.00	Memo to J. Libin re prepetition tax liability
29779-0003	9/28/2011	1800	TM BYRNE	1.5	\$ 720.00	Research case law re corporate group tax
						allocation in bankruptcy
29779-0003	9/29/2011	1800	TM BYRNE	0.4	\$ 192.00	Telephone conference with J. Libin re advice
						to client
29779-0003	9/29/2011	1800	TM BYRNE	1	\$ 480.00	Research tax allocation issue
29779-0003	9/29/2011	1800	TM BYRNE	0.9	\$ 432.00	Reading Tax Law Rev. article on parent-sub
						tax allocation in bankruptcy
29779-0003	9/29/2011	1800	TM BYRNE	1	\$ 480.00	Review cases on tax allocation issues

## EXHIBIT E-18

29779-0003	9/29/2011	1800	TM BYRNE	0.4	\$ 192.00	Review draft advice memo and related emails with J. Libin
29779-0003	9/29/2011	1800	JB LIBIN	3.8	\$ 3,040.00	Reviewing priority claim issue and IRC section [REDACTED]
29779-0003	9/29/2011	1800	JB LIBIN	1.7	\$ 1,360.00	Drafting priority claim issue memo.
29779-0003	9/29/2011	1800	JB LIBIN	0.3	\$ 240.00	Telephone conference with T. Byrne (Sutherland) re: priority claim memo.
29779-0003	9/29/2011	1800	JB LIBIN	1.6	\$ 1,280.00	Reviewing cases relating to priority claim issue.
29779-0003	9/30/2011	1800	TM BYRNE	0.5	\$ 240.00	Editing draft advice memo re: allocation
29779-0003	9/30/2011	1800	TM BYRNE	0.4	\$ 192.00	Finalizing advice memo with J. Libin
29779-0003	9/30/2011	1800	TM BYRNE	0.1	\$ 48.00	Review B. Brier memo re allocation, priority
29779-0003	9/30/2011	1800	JB LIBIN	2.3	\$ 1,840.00	Drafting memo re: Priority Claim issue.
29779-0003	9/30/2011	1800	JB LIBIN	0.3	\$ 240.00	Discussing memo re: Priority Claim issue with T. Byrne.
BILLED TOTALS:				31.4	\$ 20,942.00	
MINIS 20% HOLD BACK					<u>-\$4,188.40</u>	
					<b>\$16,753.60</b>	

Sutherland Fee Spreadsheet for Invoice No. 622210 for Matter No. 29779-0013							
Invoice #	Matter Number	Date	Code	Name	Hours	Amount	Description
622210	29779-0013	9/7/2011	1800	AD APPLEBY	0.4	\$ 120.00	Draft memo analyzing NYC position regarding repos and securities lending (0.4).
Dated:							
November 4, 2011	29779-0013	9/14/2011	1800	AD APPLEBY	1.2	\$ 360.00	Review NYC settlement proposal slide deck (0.4); research ████████ NYC court filings and settlement agreement (0.8).
Sutherland							
Fees for							
September	29779-0013	9/14/2011	1800	MA SIMONETTI	2.8	\$ 1,400.00	Discussing settlement negotiations with M. Morgese and L. Klang (.5); reviewing the settlement proposal presentation for revisions (1.2); review legal precedent related to New York City settlements (1.1)
2011							
	29779-0013	9/14/2011	1800	SA BOOTH	0.3	\$ 84.00	Compare adjustments made by NYC Department to ████████ with LBHI's adjustments (.3).
	29779-0013	9/14/2011	1800	SA BOOTH	0.4	\$ 112.00	Research requirements for objecting to NYC Department's proof of claim (.4).
	29779-0013	9/15/2011	1800	SA BOOTH	1.1	\$ 308.00	Research bankruptcy code requirements for valid proof of claim (1.1).
	29779-0013	9/15/2011	1800	MA SIMONETTI	1.1	\$ 550.00	Reviewing the New York City analysis for settlement purposes (1.1)
	29779-0013	9/15/2011	1800	AD APPLEBY	0.6	\$ 180.00	Research ████████ NYC court filings and settlement agreement to determine issues in question and procedural posture compared to Lehman (0.6).
	29779-0013	9/16/2011	1800	MA SIMONETTI	1.1	\$ 550.00	Review NY city legal analysis for revisions (.8); Discuss with M. Morgese and L.Klang regarding settlement discussions (.3).
	29779-0013	9/19/2011	1800	AD APPLEBY	0.9	\$ 270.00	Research ████████ NYC court filings and settlement agreement to determine issues in question and procedural posture compared to Lehman (0.9).



## EXHIBIT E-20

29779-0013	9/19/2011	1800	SA BOOTH	1.8	\$ 504.00	Research procedural requirements for filing an objection to NYC Department's proof of claim (1.8).
29779-0013	9/19/2011	1800	SA BOOTH	3.1	\$ 868.00	Review authority used by ██████████ to object to NYC Department's proof of claim (3.1).
29779-0013	9/19/2011	1800	SA BOOTH	0.8	\$ 224.00	Draft email summarizing proof of claim research to M. Simonetti (.8).
29779-0013	9/21/2011	1800	AD APPLEBY	1.4	\$ 420.00	Research ██████████ NYC court filings and settlement agreement to determine issues in question and procedural posture compared to Lehman (0.4); draft slide deck summarizing NYC audit: adjustments, settlement offer, law and analysis regarding ██████████ and ██████████ (1.0).
29779-0013	9/21/2011	1800	MA SIMONETTI	1.3	\$ 650.00	Review the Lehman NY city analysis for revisions (1.3).
29779-0013	9/22/2011	1800	AD APPLEBY	1.6	\$ 480.00	Draft slide deck summarizing NYC audit: adjustments, settlement offer, law and analysis regarding ██████████ and ██████████ (1.6).
29779-0013	9/23/2011	1800	AD APPLEBY	0.1	\$ 30.00	Draft slide deck summarizing NYC audit: adjustments, settlement offer, law and analysis regarding ██████████ and ██████████ (0.1).
29779-0013	9/29/2011	1800	MA SIMONETTI	1.2	\$ 600.00	Review memo and suggest revisions (1.2).
29779-0013	9/30/2011	1800	MA SIMONETTI	1.2	\$ 600.00	Reviewing NY city legal analysis for revisions (1.2)
			BILLED TOTALS:	22.4	\$ 8,310.00	
			MINUS 20% HOLDBACK		-\$1,662.00	
					\$6,648.00	

Sutherland Expense Spreadsheet for Invoice No. 613380 for Matter No. 29779-0003								
Invoice No.	Matter Number	Date	Code	Name / In	Quantity	Rate	Amount	Description
613380	29779-0003	6/1/2011	1800	JB LIBIN	488	\$0.10	\$48.80	488 Copies at \$.10 per copy.
Dated:		to						
August 2, 2011		6/30/2011						
Sutherland				BILLED TOTALS:	BILL:		\$48.80	
Expenses for								
June 2011								

## EXHIBIT F-2

Sutherland Expense Spreadsheet for Invoice No. 613380 for Matter No. 29779-0013						
Invoice No.	Matter Number	Date	Code	Name	Amount	Description
613380	29779-0013	6/3/2011	1800	MA SIMONETTI	\$22.70	Cab/Local Trans - Simonetti, M. 05/18/11
Dated:						
August 2, 2011						
				BILLED TOTALS:	\$22.70	
Sutherland						
Expenses for						
June 2011						

## EXHIBIT F-3

Sutherland Spreadsheet for Invoice No. 616400: Expenses for Matter 29779-0003							
Invoice No.	Matter No.	Date	Code	Name	Rate	Amount	Description
616400	29779-0003	6/30/2011	1800	JB LIBIN	\$0.10	\$18.10	Copying - 181 Copies at \$.10 per copy
Dated:							
August 31, 2011							
Sutherland					Total:	\$18.10	
Fees for July 2011							

## EXHIBIT F-4

Sutherland Spreadsheet for Invoice No. 616400: Expenses for Matter 29779-0013						
Invoice No.	Matter No.	Date	Code	Name	Amount	Description
616400	29779-0013	7/12/2011	1800	JA FRIEDMAN	\$23.00	Cab/Local Trans - Simonetti, M. - parking at
Dated:						Lehman Brothers Holdings on 6/21/11 - NYC Audit
August 31, 2011						
	29779-0013	7/12/2011	1800	JA FRIEDMAN	\$23.00	Cab/Local Trans - Simonetti, M. - parking at
Sutherland						the NYC meeting on 6/28/11.
Fees for July 2011						
				<b>TOTAL</b>	<b>\$46.00</b>	

EXHIBIT F-5

Sutherland Spreadsheet for Invoice No. 617330 - Matter 29779-0003						
Invoice #	Matter #	Date	Code	Name	Amount	Description
617330	29779-0003	8/2/2011	4600	JB LIBIN	\$ 38.30	Copying - 383 copies at \$.10 per copy.
Dated:				BILLED TOTALS: BILL:	\$ 38.30	
September 19, 2011						
Sutherland Expenses						
for August 2011						
Matter Name:						
General						

